

# Financial Report of Revenues and Expenses

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1<sup>st</sup> Quarter 1999



***CLARK COUNTY, WASHINGTON***  
***FINANCIAL REPORT of REVENUES and EXPENSES***  
***First Quarter 1999***

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AUDITOR

GREG KIMSEY

**MEMORANDUM**

TO: Bill Barron, County Administrator

FROM: John Ingram, Finance Director

DATE: May 4, 1999

SUBJECT: First Quarter 1999 – Financial Report

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The results of the County's financial activity through March 1999 are attached. Overall, the County's financial condition remains healthy. However, the County faces major fiscal challenges in 1999 and beyond. These challenges include the anticipated general fund budget cuts in 2000, the final transition out of some annexation agreements with the City of Vancouver (roads and parks maintenance), continued flattening of property tax revenue, increased service demands from population growth, and the need to fund significant capital facility improvements to provide for additional court system and general government space needs.

**Revenues**

Growth related revenues show a mixed trend at the end of the first quarter. A brief narrative of the major revenue categories reflected on page one follows.

Beginning April 1, 1999, the county began collecting an additional 2% tax on transient lodging, also known as the **hotel/motel tax**. Revenues from this tax increase are being used to finance a joint venture with the City of Vancouver to provide for a region-wide visitor and convention bureau. Additionally, the Board has dedicated \$150,000 for the existing hotel/motel tax fund's fund balance as seed money for the startup and operation of the visitor and convention bureau. The remaining \$150,000 in fund balance was dedicated to funding tourism enhancement projects.

**Sales tax revenue** was stronger in the first quarter than anticipated, reflecting stronger than usual holiday spending in December. Sales tax in the unincorporated areas and in the City of Vancouver were each about 7% higher than the first quarter of 1998. The growth in the unincorporated area is encouraging, given the stagnant growth rate of less than 1% for all of 1998, but the growth may not be indicative of revenue growth for the rest of the year.

The 0.1% sales tax for criminal justice assistance was effective on March 1, 1999. The county will receive revenue from this tax beginning in May.

**General Fund property tax collections** are at about 3% of budget, which is expected for the first quarter. The majority of property tax revenue is received in the second and fourth quarters.

**Road Fund property taxes** are about 3% of budget, which is to be expected for the first quarter.

**Motor vehicle license fees** are 5% higher than in 1998 and are almost 12% of budget. Transactions are almost 4% above first quarter 1998.

**Motor vehicle fuel tax revenue** for the Road Fund is only 1% higher than the first quarter in 1998, reflecting the delayed impact of annexation of this revenue source. This delayed impact should be completed after the second quarter of this year, with increased growth beginning in the third quarter.

**DNR Timber sales** revenue were exceptionally higher than projections in the first quarter, with general fund revenues in the first quarter 1999 revenue equaling 83% of the total revenue for 1998. Revenues for road fund were equally exceptional. Revenues were significantly higher because of continued domestic demand for lumber. The Department of Natural Resources expects timber harvest revenue to remain strong through 1999. A forecasted revenue amount for Road Fund DNR timber sales was inadvertently omitted during the budget process.

**Real Estate Excise Tax - First and Second ¼% REET**, which is sensitive to both growth and annexation, were flat through March, compared to January through March 1998. The revenues through March represent 9% of budgeted revenue. It is too soon to be concerned about this revenue source, but it should be watch.

**Recording fees** reached an all-time high, 26% higher than in first quarter 1998, which was a record-breaking year. Revenues are already 18% of budget for 1999-2000. This continued revenue increase is due to increased recording activity, reflecting low interest rates, bank mergers and a continuation of regional economic growth.

**District court revenues** continued their growth than began in the fourth quarter of 1998. Revenues for the first quarter are 9% above 1998, and are 11% of projected revenues for 1999-2000. Historically, first quarter revenues are the lowest quarter of the year.

**Superior Court (Clerk) revenues** are 28% higher than first quarter 1998, but are on track for meeting 1999-2000 revenue projections. Superior Court filings for the first quarter are 21%

higher than in 1998, with the bulk of the increase in civil filings (67% increase) and juvenile filings (17% increase).

**Building and Code Fund** revenues in total were approximately the same in first quarter 1999 as in first quarter 1998, revenues for the whole fund are 10.4% of forecasted revenues for 1999-2000.

Building activity shows a 12% decrease in building permits issued, resulting in an 11% decrease in revenues compared to first quarter 1998. Note that 1998 first quarter revenue was much higher than usual because of the timing of a Growth Management Plan decision regarding land use and an increase in "Pipeline 1" building activity. First quarter 1999 building revenues are just under 11% of forecasted revenues for 1999-2000.

Development Services fee activity increased 47 % over first quarter 1998. First quarter activity is the highest it has been since 1996, with an almost 9% increase over 1998 first quarter. Development review fee revenues for the first quarter are 20% of forecasted revenues for 1999-2000.

Starting in 1999, Long-Range Planning became a separate department in the Building and Code Fund. Long-range planning revenues are 3% of forecasted revenues for 1999-2000. About half of the anticipated revenues are for internal planning services, which the department will begin billing for in the second quarter.

**Corrections fee revenue** is significantly higher than 1998. First quarter 1999 shows a 53% increase in corrections revenues over first quarter 1998. However, revenues were 9.4% of forecasted revenues for 1999-2000. The extent to which revenues are tracking budget varies by program.

Plant sales in the jail industries program were 4 times greater than in 1998, due largely to timing issues in 1998, but they were less than 2% of projected revenues for 1999-2000. Electronic Home Confinement is 29% higher than the same period in 1998, but is only 7% of projected 1999-2000 revenues. Similarly, the Deferred Prosecution program is 25% higher than 1998, but is only 6% of projections. The notable exception to this trend of 'higher than last year but lower than projections' is the probation program, where the program received over twice the revenues in first quarter 1998, and is currently 33% of projections. Corrections revenue should be watch to see whether the first quarter numbers are an indication that revenue projections may be too high.

**The City of Vancouver Records** agreement generated no revenue in the first quarter because billing will not occur until second quarter. The **Law Enforcement Services** contract with the City of Vancouver expired at the end of 1998.

**Senate Bill 6211** revenues for the first quarter are not yet available.

### **Program Expenditures**

Countywide expenditures and activity within the contingency fund are shown on pages five, six, and seven. Major program costs for the first quarter, in relation to budgets, are summarized below.

	1999-2000 Budget (\$ millions)	1999-2000 Actual (\$ millions)	% Spent
General Government	\$ 36.4	\$ 3.6	9.8
Law & Justice	109.2	12.2	11.1
Public Works Non Capital	115.3	5.8	5.0
Road Capital	59.2	2.7	4.5
Sewer Capital	2.7	0.2	8.0
Sewer Operations	26.2	0.4	1.3
Community Development	19.4	2.2	11.3
Community Services	72.3	5.6	7.8
Internal Services	26.1	3.0	11.4
Capital & Debt	98.4	3.2	3.3
Fiscal & Reserves	1.9	27.0	7.2
County Total	\$592.5	\$40.8	6.9

Ten percent of budgeted general government expenditures were spent in the first quarter of 1999. 11% of Law and Justice expenditures were incurred in the first quarter. Public Works operations expenditures were 6.4% of budget. Road capital expenditures were 4.5% of budget, while Sewer Capital was at 8%. Community Development expenditures were 11.3% of budget and exceeded revenues by almost \$300,000. Capital and Debt was only 3.3% expended, partly because most debt service payments will not be made until the second and fourth quarters. Additionally, construction costs for the juvenile expansion have just begun and there have been no expenses charged against the parks and traffic impact fees.

The use of general fund contingency/fund balance is detailed on page 7. \$1.8 million in expenses was removed from the general fund and placed in the REET fund to pay for juvenile center expansion debt service, and various expenses were approved in the first quarterly budget supplemental.

### **Fund Balances**

**General Fund** undesignated fund balance was \$8.8 million at the end 1998, down from \$9.6 million at the end of 1997.

The **Road Fund's** fund balance at the end of 1998 was \$12.3 million. Public works has budgeted expenses greater than their project revenue by about \$10 million for 1999-2000. Expenses in the road fund are currently 4.4% of budget, which is in line with first quarter 1998 expenses. For the

first quarter of 1999, expenses are \$685,000 greater than revenues, but the expected influx of property tax revenue in the second quarter will offset this imbalance.

Road Fund capital expenses were almost \$2.7 million in the first quarter of 1999, compared to almost \$0.7 million in the first quarter of 1998. \$1.7 million of this \$2.0 million difference is in the purchase of right-of-ways. Of the \$2.7 million in road capital expenses, \$1.4 million was spent on projects that have been identified as receiving grant revenue in the past or in the 6-year road plan. \$1.3 million of the \$2.7 million was spent on projects with no identified grant revenue (\$0.9 million on Padden Expressway projects and \$0.4 million on other projects).

The **Planning and Code Fund** began the year with a net fund deficit of approximately \$314,000. Fees were increased for 1998 with the intention of reducing the fund deficit and restoring a working capital reserve over a three-year period, but so far this has not happened. After the first quarter of 1999, the fund balance deficit is approximately \$602,000, but first quarter billings to other county departments have not yet been done. The Community Development department is revisiting its fee structure and discussing the implications of additional adjustments to the planning and building fees. The department plans on presenting an updated fee structure to the Board of County Commissioners soon.

The **Water Resources Fund's** 1998 fund balance was negative \$217,000. The 1999-2000 adopted budget and revenue projections anticipate a fund balance at the end of 2000 of zero; however for the first quarter of 1999, expenses were \$85,000 greater than revenues. Current fund balance is estimated at negative \$302,000. In 1998, this fund borrowed \$500,000 for the Road Fund to meet its cash needs. This loan is still outstanding, and an additional loan may be necessary to meet this year's cash needs. For 1999, all costs are being supported by grant revenue, so the expected revenues may not materialized until later in the year.

The **Fair Fund**, along with Planning and Water Resources, is also working to rectify cash/fund balance problems. The fund balance at the end of 1998 was negative \$660,000, which is over \$200,000 better than in 1997. The impact on this fund in 1999 will not be estimated until after the fair in summer.

The **Auditor's O&M Fund**, which is dedicated to the preservation of historical documents, ended the year with a fund balance of \$0.6 million, down from \$1.2 million in 1997, because of the Auditor's and Clerk's implementation of their records electronic imaging systems. The Clerk has an additional project in 1999 consisting of imaging files for the previous 5 years. An initial budget of \$219,000 has been approved for this project, but it appears that for this amount, all five of the years may not be completed. This project and other on-going maintenance expenses should leave the fund with approximately \$625,000 at the end of 2000.

The **Mental Health Reserve Fund** was created in 1998 as a funding source for possible claims resulting from mental health inpatient services. An actuarial study was conducted in 1998 to determine the amount of reserve necessary for this purpose, which is approximately \$0.8 million. The fund balance at the end of 1998 reflects complete funding of the reserve. There are currently no budgeted expenses out of this fund for 1999-2000.

**Insurance Cash Reserves** were \$8.9 million at the end of 1998. First quarter 1999 revenues into these funds have exceeded expenses by about \$150,000. The County attempts to maintain the general liability reserve at an amount that approximates an 80% to 90% confidence that the reserve will be sufficient to cover all future payments on claims.

The **Permanent Reserve Fund** has an ending fund balance of \$5.5 million at the end of 1998, which is approximately 7% of the General Fund's annual operating budget. There are no anticipated revenues or expenses for this fund in 1999 or 2000. This reserve was established by policy to protect the county from loss due to unforeseen catastrophes or economic calamities. This fund balance is within the range established in this policy.

**Equipment Reserve Funds** (Equipment and Data Processing Revolving Funds) have net current assets at the end of 1998 of \$7.5 million. The DP revolving fund adequately covers PC replacement needs, but there are no reserves to replace either network-related equipment or the County's major information systems. In the Equipment revolving fund, a new equipment rate structure was implemented in 1997 and used to calculate the 1998 rates for rolling stock. The Sheriff has been able to delay successfully replacement of vehicles by beginning to retrofit/refurbish vehicles and extend their useful life.

**Capital Reserves** for capital projects are recorded in various funds such as Capital Acquisition (equipment - \$0.2 million); Building Construction (campus construction - \$2.0 million); Real Estate Excise Tax Funds (law and justice, parks and other capital improvements - \$6.75 million); the "second 0.25%" REET fund (at the end of 1998: Vancouver UGA park development \$2.9 million, County urban park development \$0.7 million, regional park development \$1.5 million); Tri-Mountain Golf Capital Fund (clubhouse and grounds improvement - \$0.1 million); Conservation Futures (open space acquisition - \$7.4 million); Impact Fee funds (parks and road projects - \$11.5 million); Juvenile Building (\$9.7 million); and Jail Work Center Building (\$3.4 million).

These combined reserves are largely committed to capital carry forward items or dedicated uses such as law and justice facilities, open space, parks, and roads.

### **In Summary**

Clark County still remains one of the fastest growing counties in the state. The local economy continues to be strong although there are increasing signs of a possible economic slowdown. High technology employers have been affected by declining domestic markets and the crisis in Asia, although the problems seem to have reached their peak. The County's unemployment rate has increased from 4.2% in July 1998 to 4.4% in February 1999, and compares to 3.9% in February 1998.

Non-program specific revenues in the first quarter were strong, and in some cases much better than expected. Sales tax and motor vehicle licensing revenue is evidence of continued growth in the local economy. There are some program-specific revenues that should be monitored in future



quarters based on the first quarter numbers. These revenues include corrections fees, water resources fees, and building permits.

The County continues to face significant growth related capital infrastructure needs in the areas of road construction, stormwater management, parks acquisition and development, information technology, and law and justice facilities. The following comments are updates on the status of these projects.

Open space acquisition is being financed by \$10.3 million dollars in general obligation bonds issued in June 1998. This is in addition to the \$8.9 million issued in 1994. The conservation futures portion of the County's property tax is financing both of these bonds. The 1999-2000 budget for land acquisition under this program is \$14.3 million, of which \$2.7 million, or 19%, was expended in the first quarter.

Most of the County's larger information systems are over ten years old. All are expected to be year 2000 compliant, but will need to be replaced in the short or medium term. A report from Information Technology and a consultant is imminent and is expected to show replacement costs of around \$10.2 million. As yet, funding sources for these future replacements have not been identified.

Law and justice capital facility needs are focused in the areas of juvenile detention, adult detention and courtroom space. The County issued \$10 million in general obligation bonds in July 1998 to finance the expansion of the juvenile facility. Construction bids were received, and construction began in the first quarter of 1999. Construction on the juvenile expansion should be completed by the end of 2000.

The County issued \$5 million in general obligation bonds in 1996 for the construction of the adult detention facility. The County issued \$6.4 million in general obligation bonds in May 1999 with a true interest cost (TIC) of 4.72%. \$5.6 million of the proceeds will be used for the adult detention facility, (the remaining proceeds are for a remittance processor and completion of the Golf Course). This adult detention facility will initially house 200 low security prisoners in a work center environment and should be complete by the end of 2000. Construction bids for this project were received and a contract was awarded in the first quarter of 1999.

Funding for additional courtroom space has not yet been finalized, but funding has been identified that will at least finance moving non-law & justice services out of the Courthouse to provide additional courtroom and law and justice administration space.

<b>MAJOR COUNTY REVENUES</b>									
Quarter	1994 Actual	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	1999-2000 Budget	Act/Bud	99/98
<b>Sales Tax - General Fund *</b>									
1st	\$2,405,240	\$2,369,216	\$2,623,286	\$2,665,780	\$2,412,267	\$2,589,165			
2nd	4,767,336	4,888,086	5,186,049	5,024,567	4,762,663				
3rd	7,379,121	7,546,117	8,023,481	7,438,573	7,257,695				
4th	10,050,595	10,318,937	11,015,529	9,980,084	10,033,822		20,330,610	13%	107%
<b>Sales Tax -0.2% Opt. - Special Law Enforcement *</b>									
1st	801,747	789,739	874,429	888,593	797,534	854,633			
2nd	1,589,112	1,629,362	1,728,683	1,674,855	1,574,130				
3rd	2,459,707	2,515,372	2,674,494	2,479,524	2,399,436				
4th	3,350,198	3,439,646	3,671,843	3,326,695	3,315,780		6,776,536	13%	107%
<b>Sales Tax - 0.3% Opt. Revenue Sharing *</b>									
1st	696,907	773,683	861,056	1,001,599	1,253,160	1,346,184			
2nd	1,375,614	1,582,705	1,794,710	2,005,031	2,457,330				
3rd	2,104,039	2,446,037	2,709,733	3,274,517	3,826,591				
4th	2,853,107	3,343,375	3,676,131	4,538,771	5,149,479		10,806,543	12%	107%
<b>Sales Tax - Criminal Justice Assistance</b>									
1st						0			
2nd									
3rd									
4th							2,977,500	0%	####
<b>Property Tax - General Fund</b>									
1st	1,232,879	1,318,371	1,243,341	1,339,191	1,624,767	1,941,212			
2nd	11,021,865	12,209,526	13,648,946	14,842,951	16,375,680				
3rd	11,652,177	12,854,736	14,442,209	15,695,912	17,630,803				
4th	20,094,944	22,615,115	24,911,439	27,503,888	30,275,493		66,442,668	3%	119%
<b>Property Tax - Road Fund</b>									
1st	992,355	1,027,032	1,023,441	1,004,246	1,111,509	1,199,299			
2nd	8,494,100	9,261,812	10,822,145	8,801,259	10,028,012				
3rd	9,004,138	9,788,180	11,461,667	9,395,086	10,697,824				
4th	15,463,123	17,098,489	19,564,600	16,169,280	18,399,382		43,722,305	3%	108%
<b>Property Tax Penalty - G.F.</b>									
1st	398,503	457,859	459,450	574,235	599,194	652,662			
2nd	1,026,117	974,946	1,096,904	1,257,114	1,449,369				
3rd	1,315,256	1,255,196	1,511,943	1,665,052	1,886,572				
4th	1,703,965	1,851,507	2,070,587	2,393,799	2,601,952		4,943,411	13%	109%
<b>Investment Interest - G.F.</b>									
1st	319,556	333,228	293,416	376,810	437,828	446,509			
2nd	934,006	974,979	971,720	1,156,958	1,323,374				
3rd	1,346,321	1,315,371	1,346,141	1,618,640	1,808,134				
4th	1,899,452	1,878,587	2,074,853	2,445,624	2,643,744		4,688,631	10%	102%
<b>Gambling Excise Tax - G.F.</b>									
1st	190,415	195,804	139,578	135,467	117,293	158,209			
2nd	388,936	379,396	283,904	265,458	256,914				
3rd	581,821	551,847	444,321	388,230	442,599				
4th	760,609	712,569	575,693	505,041	595,042		1,016,958	16%	135%
<b>Motor Vehicle Fees - G.F.</b>									
1st	242,264	236,875	245,094	341,522	366,975	386,174			
2nd	524,579	521,347	547,860	774,346	825,962				
3rd	805,366	795,512	845,552	1,211,311	1,281,273				
4th	1,019,137	1,016,399	1,090,588	1,568,456	1,638,862		3,319,093	12%	105%

\* The distribution formula for sales tax revenue among accounts changed in 1998. Historical data reflects how sales tax would have been distributed in prior years if using the 1998 distribution formula.

# **MAJOR COUNTY REVENUES**

Quarter	1994 <u>Actual</u>	1995 <u>Actual</u>	1996 <u>Actual</u>	1997 <u>Actual</u>	1998 <u>Actual</u>	1999 <u>Actual</u>	1999-2000 <u>Budget</u>	<u>Act/Bud</u>	<u>99/98</u>
<b>Recording Fees - G.F.</b>									
1st	201,195	111,439	146,558	132,162	194,945	246,245			
2nd	374,920	239,333	312,002	298,944	437,834				
3rd	529,662	378,420	467,106	484,384	678,107				
4th	662,602	528,043	624,314	662,546	939,178		1,367,422	18%	126%
<b>Cable Television Franchise Fees - G.F.</b>									
1st	167,256	175,173	189,184	209,930	142,108	161,737			
2nd	333,816	353,998	379,073	352,705	289,501				
3rd	498,839	536,757	581,412	488,292	445,576				
4th	679,973	721,483	785,786	632,282	600,395		1,186,950	14%	114%
<b>District Court Revenues - G.F.</b>									
1st	659,257	513,027	548,550	547,564	514,988	561,968			
2nd	1,352,456	1,134,544	1,123,531	1,117,308	1,113,564				
3rd	1,952,253	1,730,575	1,682,544	1,709,570	1,710,706				
4th	2,524,164	2,227,104	2,122,399	2,284,229	2,384,319		5,107,879	11%	109%
<b>Superior Court (Clerk's) Revenue - G.F.</b>									
1st	222,365	198,082	115,538	251,074	244,721	314,314			
2nd	389,339	357,364	343,595	498,735	568,884				
3rd	547,804	530,317	547,171	729,531	781,931				
4th	690,723	756,869	823,100	1,041,289	1,105,205		2,575,682	12%	128%
<b>Animal Protection License Revenues - Community Development</b>									
1st	74,527	66,794	54,132	52,044	47,633	48,758			
2nd	127,409	126,903	111,372	108,533	97,304				
3rd	177,670	174,308	162,330	159,928	154,211				
4th	209,306	209,281	200,970	199,901	197,624		487,387	10%	102%
<b>Building Permits - Community Development</b>									
1st	504,278	415,460	478,865	327,706	533,321	472,058			
2nd	1,239,140	961,512	1,181,056	749,089	1,116,773				
3rd	1,813,075	1,526,079	1,737,564	1,145,045	1,604,364				
4th	2,251,956	1,978,231	2,254,534	1,513,598	2,076,079		4,403,493	11%	89%
<b>Development Services (Planning) Fees - Community Development*</b>									
1st	255,047	238,360	259,897	198,375	251,938	383,719			
2nd	558,257	431,562	497,109	307,108	813,905				
3rd	847,517	770,895	677,678	444,136	1,154,016				
4th	1,087,019	1,012,985	923,834	839,820	1,596,504		2,182,018	18%	152%
<b>Long-Range Planning Fees - Community Development*</b>									
1st	42	0	16,000	2,000	44,263	50,259			
2nd	42	0	16,000	2,000	60,355				
3rd	42	0	16,000	2,000	315,795				
4th	42	0	16,000	16,266	733,070		1,374,314	4%	114%
<b>Water Resource Fees &amp; Permits - Community Development</b>									
1st	50,035	196,045	141,259	97,177	315,596	247,169			
2nd	227,326	309,478	305,171	522,665	591,170				
3rd	380,693	537,781	426,723	706,480	838,335				
4th	537,000	686,794	549,104	997,516	1,099,118		2,331,084	11%	78%
<b>Fire Bureau Revenues - Community Development</b>									
1st	36,199	60,646	53,873	43,101	47,694	57,139			
2nd	120,488	117,009	108,213	92,835	103,556				
3rd	167,351	164,895	164,879	133,763	164,607				
4th	208,307	210,815	226,761	174,824	222,775		397,865	14%	120%
<b>MV Fuel Tax - Road Fund</b>									
1st	1,182,364	1,209,421	1,344,384	1,419,675	1,295,028	1,307,976			
2nd	2,373,065	2,420,140	2,701,755	2,800,054	2,619,348				
3rd	3,763,709	3,818,997	4,171,715	4,336,555	4,089,467				
4th	5,014,093	5,162,110	5,549,867	5,832,164	5,574,616		9,911,119	13%	101%

\* Long-range planning became a separate department in 1999. Long-range planning fees have been removed from Development Services (Planning) fees for 1994-1998 for comparison purposes.

<b>MAJOR COUNTY REVENUES</b>									
Quarter	1994 Actual	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	1999-2000 Budget	Act/Bud	99/98
<b>DNR Timber Sales - G.F.</b>									
1st	68,353	22,358	110,003	10,962	111,597	530,625			
2nd	149,258	325,749	388,185	169,649	415,724				
3rd	208,160	550,959	390,310	435,184	558,118				
4th	255,766	866,738	424,942	701,715	639,663		1,010,925	52%	475%
<b>DNR Timber Sales - Road Fund</b>									
1st	72,902	10,789	123,054	12,449	139,730	659,287			
2nd	159,270	336,474	434,243	203,634	507,535				
3rd	222,149	578,233	436,620	523,676	686,424				
4th	272,968	917,217	475,361	844,790	788,872		0	#DIV/0!	472%
<b>MV Excise Tax Criminal Justice - G.F.</b>									
1st	304,252	297,339	365,252	368,471	427,353	427,239			
2nd	588,246	594,679	744,930	741,078	838,108				
3rd	885,585	900,125	1,155,010	1,176,460	1,269,040				
4th	1,182,925	1,256,229	1,601,141	1,585,757	1,696,279		4,067,913	11%	100%
<b>Real Estate Excise Tax</b>									
1st	553,945	538,754	526,499	554,876	455,591	457,097			
2nd	1,267,091	1,111,033	1,275,813	965,252	1,128,398				
3rd	1,919,170	1,775,781	2,010,290	1,607,382	1,816,667				
4th	2,512,989	2,387,187	2,672,049	2,194,611	2,370,537		5,313,008	9%	100%
<b>Parks - Real Estate Excise Tax</b>									
1st				405,894	455,591	457,097			
2nd				546,284	1,128,398				
3rd				1,071,426	1,816,667				
4th			858,945	2,194,611	2,372,412		5,346,008	9%	100%
<b>Corrections Fees</b>									
1st	65,265	72,848	109,232	96,876	215,856	329,904			
2nd	120,987	144,048	305,085	231,902	533,991				
3rd	177,012	216,128	418,856	432,336	856,307				
4th	256,493	312,505	594,141	667,662	1,090,955		3,497,920	9%	153%
<b>Traffic Impact Fees</b>									
1st	628,900	560,229	514,864	569,089	629,283	1,456,272			
2nd	1,623,054	846,585	1,244,219	933,737	1,519,435				
3rd	2,642,242	1,306,238	2,035,185	1,255,177	2,136,993				
4th	3,058,237	2,525,119	2,551,686	1,673,610	2,798,946		9,250,391	16%	231%
<b>Park Impact Fees</b>									
1st	351,421	332,347	326,342	322,805	563,616	451,558			
2nd	888,081	699,597	858,775	653,391	974,750				
3rd	1,345,145	999,597	1,592,011	858,865	1,528,449				
4th	1,608,067	1,650,929	1,838,573	1,406,429	1,964,511		5,785,967	8%	80%
<b>Tri-Mountain Golf Fees</b>									
1st					92,134	85,260			
2nd					374,673				
3rd					689,978				
4th				816,636	831,503		1,531,586	6%	93%
<b>SB 6211 Criminal Justice Revenues *</b>									
1st				134,671	180,345				
2nd				269,343	351,060				
3rd				404,013	471,473				
4th				538,686	627,253		1,410,460	0%	0%

\* Does not include revenue from Vancouver. This is captured in the 0.3% Revenue Sharing sales tax.

<b>MAJOR COUNTY REVENUES</b>									
Quarter	1994 <u>Actual</u>	1995 <u>Actual</u>	1996 <u>Actual</u>	1997 <u>Actual</u>	1998 <u>Actual</u>	1999 <u>Actual</u>	1999-2000 <u>Budget</u>	<u>Act/Bud</u>	<u>99/98</u>
<b>City of Vancouver Records/Law Enforcement Services *</b>									
1st				1,005,981					
2nd				2,018,961	1,679,669				
3rd				3,017,943	2,308,388				
4th				4,023,922	2,843,700		1,900,000	0%	####
<b>Juvenile Revenues</b>									
1st	5,955	75,271	151,735	143,113	92,563	214,797			
2nd	290,837	406,600	444,315	557,838	523,045				
3rd	480,239	565,842	723,101	926,653	1,116,396				
4th	784,794	1,044,906	1,148,108	1,510,128	1,191,878		3,225,456	7%	232%
<b>Totals</b>									
1st	12,542,127	12,563,042	13,089,255	15,208,027	15,420,831	17,254,354			
2nd	41,996,177	42,676,544	48,016,935	49,568,301	55,856,800	0			
3rd	54,775,912	55,001,103	62,013,116	64,254,784	72,862,605	0			
4th	80,463,778	84,945,214	93,976,575	99,221,859	108,237,343	0	233,326,363	7%	112%

\* 1997 and 1998 actuals include Law Enforcement Services revenues. 1999 does not.

1999 EXPENDITURES BY PROGRAM						
	General Fund	Other Funds	Less Transfers	Total	1999-2000 Budget	Percent Spent
<b>GENERAL GOVERNMENT</b>						
Assessor	667,354			667,354	6,176,072	10.8%
GIS Fund	242,090	368,573	242,090	368,573	3,184,154	11.6%
Auditor	564,189			564,189	4,934,901	11.4%
County Fair		191,508		191,508	4,663,752	4.1%
Treasurer	384,813			384,813	2,700,974	14.2%
Banking Services	35,372			35,372	588,935	6.0%
Health District	330,633			330,633	2,618,616	12.6%
Commissioners	240,241			240,241	1,936,508	12.4%
Countywide Services	160,030			160,030	1,933,637	8.3%
Cable TV	88,426			88,426	700,331	12.6%
Coop Extension	74,162			74,162	818,698	9.1%
Comm. Support						
Air Pollution	0			0	91,965	0.0%
CREDC	12,250			12,250	96,030	12.8%
Historical musuem/studies	6,000			6,000	47,520	12.6%
Hotel/Motel Tax		0		0	239,023	0.0%
Weed Management		55,129		55,129	470,976	11.7%
Board of Equalization	30,190			30,190	264,097	11.4%
Elections	151,729	187,543	151,729	187,543	2,488,969	7.5%
Tri Mountain Golf O & M Fund		166,091		166,091	2,410,005	6.9%
<b>Total</b>	2,987,479	968,844	393,819	3,562,504	36,365,163	9.8%
<b>LAW &amp; JUSTICE</b>						
Sheriff	3,554,558			3,554,558	28,292,884	12.6%
Jail	2,419,593			2,419,593	22,065,966	11.0%
Photo Radar	3,200			3,200	736,001	0.4%
Prosecuting Attorney	1,208,032			1,208,032	9,750,906	12.4%
Child Support	302,362			302,362	2,502,259	12.1%
Victim/Witness Assist		38,731		38,731	482,405	8.0%
Juvenile	1,037,003			1,037,003	10,060,099	10.3%
Corrections	1,007,753			1,007,753	9,586,498	10.5%
Emergency Services-CRCA	184,653			184,653	1,388,014	13.3%
EMS Fund - 1004		9,312		9,312	1,084,518	0.9%
Regional Radio Systems		8,639		8,639	1,096,033	0.8%
Child Abuse Intervention	111,405	162,085	111,405	162,085	1,285,677	12.6%
Indigent Defense	514,443			514,443	5,571,958	9.2%
District Court	633,067			633,067	5,404,517	11.7%
Superior Court	387,455			387,455	3,531,426	11.0%
Clerk	386,568			386,568	3,233,150	12.0%
Medical Examiner	122,752			122,752	1,109,134	11.1%
Clark Skamania Drug Task Force		188,969		188,969	2,045,470	9.2%
<b>Total</b>	11,872,844	407,736	111,405	12,169,175	109,226,915	11.1%
<b>PUBLIC WORKS</b>						
Parks	0			0	5,862,836	0.0%
Sanitary Sewer		0		0	1,052,058	0.0%
Waste Water Maintenance		352,407		352,407	14,741,732	2.4%
Waste Water Debt Service		0		0	10,425,815	0.0%
Waste Water Construction		219,624		219,624	2,731,914	8.0%
Waste Water Repair & Maint.		0		0	165,000	0.0%
Solid Waste		226,228		226,228	3,957,652	5.7%
ER & R		807,556		807,556	16,238,714	5.0%
Lewis & Clark Railroad	0			0	115,100	0.0%
Road Fund		4,663,427		4,663,427	105,026,547	4.4%
Water Resources	25,990	142,327	25,990	142,327	1,644,104	8.7%
Burnt Bridge Creek		29,987		29,987	1,134,136	2.6%
Camp Bonneville	0			0	0	
Public Works Operations	0	2,612,086	0	2,612,086	40,585,018	6.4%
<b>Total</b>	25,990	9,053,642	25,990	9,053,642	203,680,626	4.4%
<b>COMMUNITY DEVELOPMENT</b>						
Administration	0	220,358		220,358	2,265,018	9.7%
Development Services (Planning)	165,558	577,002	165,558	577,002	4,482,826	12.9%
Water Resources (Planning)	0	284,364	0	284,364	2,366,715	12.0%
Long Range Planning	0	193,925	0	193,925	2,768,483	7.0%
Animal Control	84,386	211,982	84,386	211,982	1,629,867	13.0%
Building	0	380,756	0	380,756	3,208,914	11.9%
Code Enforcement	33,256	122,426	33,256	122,426	1,029,510	11.9%
Fire Bureau	88,088	207,225	88,088	207,225	1,633,872	12.7%
Washington Energy Code		0		0	53,079	0.0%
<b>Total</b>	371,288	2,198,038	371,288	2,198,038	19,438,284	11.3%

1999 EXPENDITURES BY PROGRAM						
	General Fund	Other Funds	Less Transfers	Total	1999-2000 Budget	Percent Spent
<b>COMMUNITY SERVICES</b>						
Veterans' Assistance		7,337		7,337	509,323	1.4%
Youth & Family Services	176,597	393,282	176,597	393,282	6,187,895	6.4%
DCS-Aministration/Grants	272,602	156,905	272,602	156,905	542,775	28.9%
Housing Programs		451,407		451,407	9,192,985	4.9%
Mental Health		3,897,081		3,897,081	42,065,545	9.3%
Mental Health Reserve		0		0	0	
Development Disability		379,210		379,210	4,571,619	8.3%
Substance Abuse		291,495		291,495	5,728,449	5.1%
Human Services Council		0			850,000	0.0%
Children's System of Care		<u>52,663</u>		<u>52,663</u>	<u>2,666,666</u>	<u>2.0%</u>
<b>Total</b>	<b>449,199</b>	<b>5,629,380</b>	<b>449,199</b>	<b>5,629,380</b>	<b>72,315,257</b>	<b>7.8%</b>
<b>INTERNAL SERVICES</b>						
Human Resources	215,165			215,165	1,979,878	10.9%
Loss Control	45,680			45,680	356,595	12.8%
General Services	286,922			286,922	3,140,515	9.1%
Public Information	96,835			96,835	1,095,769	8.8%
Office of Budget	116,263			116,263	894,472	13.0%
Dept. of Information Technology	1,436,508	1,561,146	1,436,508	1,561,146	10,367,559	15.1%
Facilities Maintenance	534,840	574,808	534,840	574,808	6,710,325	8.6%
Major Maintenance	93,750	<u>88,840</u>	<u>93,750</u>	<u>88,840</u>	<u>1,530,824</u>	<u>5.8%</u>
<b>Total</b>	<b>2,825,963</b>	<b>2,224,794</b>	<b>2,065,098</b>	<b>2,985,659</b>	<b>26,075,937</b>	<b>11.4%</b>
<b>CAPITAL &amp; DEBT</b>						
Capital Acquisition		189,440		189,440	1,232,141	15.4%
Building Construction		580,927		580,927	2,548,567	22.8%
800 MHz Communication Project		0		0	65,600	0.0%
Juvenile Bldg		70,688		70,688	9,000,000	0.8%
Tri Mountain Golf Capital Fund		73,957		73,957	286,000	25.9%
Jail Industries		120,618			4,225,000	0.0%
Debt Service		0		0	16,420,207	0.0%
Conservation Futures		121,380		121,380	7,136,914	1.7%
Conservation Futures II		1,948,212		1,948,212	15,826,179	12.3%
County Building Cumulative-Parks				0	2,024,151	0.0%
CVTV PEG Access Capita		0		0	0	
Orchards Road				0	11,932	0.0%
Park Impact Fee Funds				0	4,555,000	0.0%
REET-Parks Dedicat				0	12,249,289	0.0%
Real Estate Excise Tax		233,333		233,333	8,290,142	2.8%
Traffic Impact Fee Funds				0	<u>14,525,300</u>	<u>0.0%</u>
<b>Total</b>	<b>0</b>	<b>3,338,555</b>	<b>0</b>	<b>3,217,937</b>	<b>98,396,422</b>	<b>3.3%</b>
<b>FISCAL ENTITIES &amp; RESERVES</b>						
Auditor's O & M		12,659		12,659	660,774	1.9%
DP Revolving		216,952		216,952	3,201,219	6.8%
General Liability Ins		126,591		126,591	2,621,971	4.8%
Unemployment Ins		84,371		84,371	720,000	11.7%
Industrial Ins		52,882		52,882	1,492,871	3.5%
Retirement/Benefits Reserve	155,300	137,865	155,300	137,865	745,356	18.5%
Permanent Reserve		0		0	0	
Clearing	135,524			135,524	0	
Contingency	43,358			43,358	2,869,828	1.5%
Special Purpose Paths & Trails		0		0	80,174	0.0%
Special Law Enforcement		847,067		847,067	6,869,708	12.3%
Sheriffs Special Investigation		0		0	49,732	0.0%
City CRCA	291,390			291,390	2,403,662	12.1%
1010 CRCA 911 Tax		<u>0</u>		<u>0</u>	<u>5,331,156</u>	<u>0.0%</u>
<b>Total</b>	<b>625,572</b>	<b>1,478,387</b>	<b>155,300</b>	<b>1,948,659</b>	<b>27,046,451</b>	<b>7.2%</b>
<b>County Total</b>	<b>\$19,158,335</b>	<b>\$25,299,376</b>	<b>\$3,572,099</b>	<b>\$40,764,994</b>	<b>\$592,545,055</b>	<b>6.9%</b>

**CLARK COUNTY GENERAL FUND  
USE OF FUND BALANCE  
March 31, 1999**

**CONTINGENCY ACCOUNT (Ending Fund Balance)**

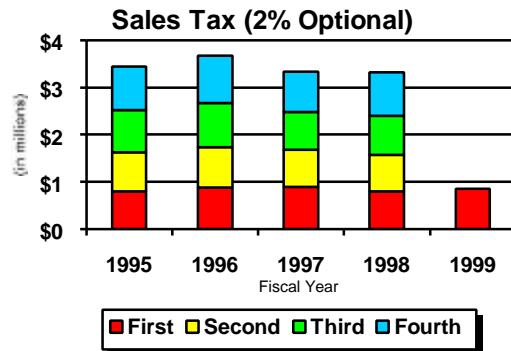
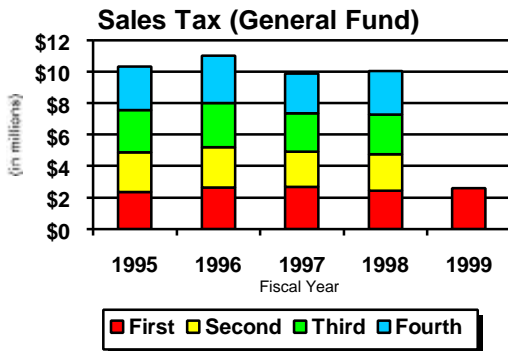
		1998		0
		Operating Costs		
Department	Item	Capital	<div>One-timeOn-going</div>	
Beginning balance:				
General contingency				
Juvenile	Move juvenile debt service to REET fund		1,813,134	
Total		0	1,813,134	0
Ending contingency balance				1,813,134

**BEGINNING FUND BALANCE**

Department	Item	Capital	One-time	On-going	Total BFB
1999-2000 adopted budget			202,986		
Parks	Orchards Park Enhancements		56,000		
Office of Budget	Legislative Liaison per diem			17,000	
Sheriff	Marine Patrol		1,705		
Sheriff	Address mapping		16,234		
Sheriff	Deputy Guild contract settlement			778,651	
Railroad	Carry forward maintenance work		573		
Public Works	Convert three temps to three 9-mo. FTEs			76,810	
Parks	Increased security at Lucia Falls			10,300	
Youth & Family	Correct budget of day youth facility op. support		(90,000)		
Superior & Dist. Courts	Correct DP ER&R charges		(28,800)		
Auditor	Carry Forward-ODBC project		10,000		
Information Technology	Transfer to Technology Reserve Fund		600,000		
<b>Totals</b>		<b>0</b>	<b>768,698</b>	<b>882,761</b>	<b>1,651,459</b>



## SALES TAX



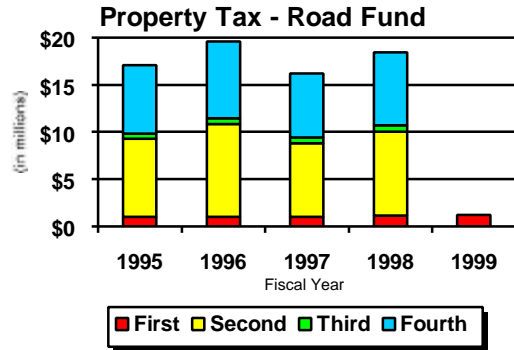
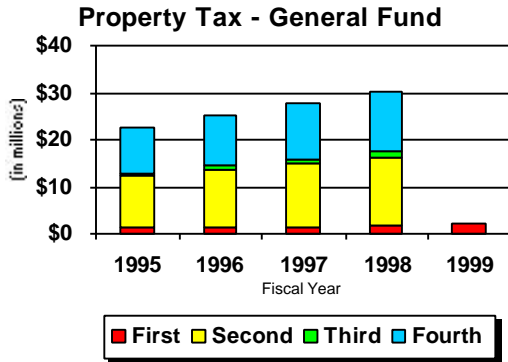
### Sales Tax Revenue (General Fund)

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$2,369,216	\$2,623,286	\$2,665,780	\$2,412,267	\$2,589,165		
Second	2,518,870	2,562,763	2,358,787	2,350,396			
Third	2,658,031	2,837,432	2,414,006	2,495,032			
Fourth	<u>2,772,822</u>	<u>2,992,049</u>	<u>2,541,510</u>	<u>2,776,128</u>			
	10,318,937	11,015,529	9,980,084	10,033,822		107%	\$20,330,610
Annual % Change		6.8%	-9.4%	0.1%	7.3%		% of Budget
Cumulative % Change		6.8%	-3.3%	-2.8%	9.3%		12.7%

### Sales Tax Revenues (2% Optional - Special Law Enforcement)

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$789,739	\$874,429	\$888,593	\$797,534	\$854,633		
Second	839,623	854,254	786,262	776,596			
Third	886,010	945,811	804,669	825,306			
Fourth	<u>924,274</u>	<u>997,350</u>	<u>847,170</u>	<u>916,344</u>			
	3,439,646	3,671,843	3,326,695	3,315,780		107%	\$6,776,536
Annual % Change		6.8%	-9.4%	-0.3%	7.2%		% of Budget
Cumulative % Change		6.8%	-3.3%	-3.6%	8.2%		12.6%

## PROPERTY TAXES



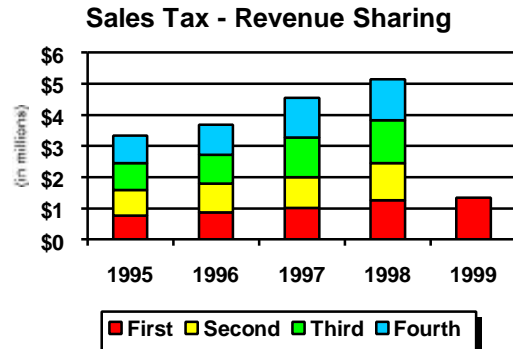
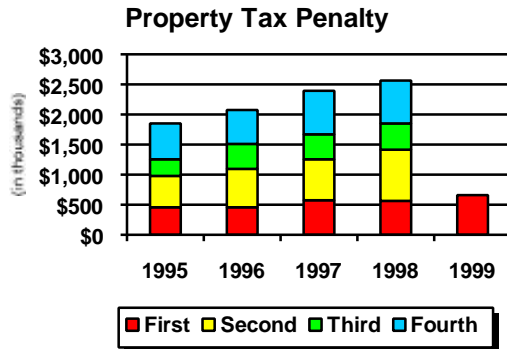
### Property Tax Revenue - General Fund

<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$1,318,371	\$1,243,341	\$1,339,191	\$1,624,767	\$1,941,212		
<i>Second</i>	10,891,155	12,405,605	13,503,760	14,750,913			
<i>Third</i>	645,210	793,263	852,961	1,255,123			
<i>Fourth</i>	<u>9,760,379</u>	<u>10,469,230</u>	<u>11,807,976</u>	<u>12,644,690</u>			
	22,615,115	24,911,439	27,503,888	30,275,493		119%	\$66,442,668
<i>Annual % Change</i>		<b>10.2%</b>	<b>10.4%</b>	<b>10.1%</b>	<b>19.5%</b>		<b>% of Budget</b>
<i>Cumulative % Change</i>		<b>10.2%</b>	<b>21.6%</b>	<b>33.9%</b>	<b>47.2%</b>		<b>2.9%</b>

### Property Tax Revenue - Road Fund

<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$1,027,032	\$1,023,441	\$1,004,246	\$1,111,509	\$1,199,299		
<i>Second</i>	8,234,780	9,798,704	7,797,013	8,916,503			
<i>Third</i>	526,368	639,522	593,827	669,812			
<i>Fourth</i>	<u>7,310,309</u>	<u>8,102,933</u>	<u>6,774,194</u>	<u>7,701,558</u>			
	17,098,489	19,564,600	16,169,280	18,399,382		108%	\$43,722,305
<i>Annual % Change</i>		<b>14.4%</b>	<b>-17.4%</b>	<b>13.8%</b>	<b>7.9%</b>		<b>% of Budget</b>
<i>Cumulative % Change</i>		<b>14.4%</b>	<b>-5.4%</b>	<b>7.6%</b>	<b>16.8%</b>		<b>2.7%</b>

## PROPERTY TAX PENALTIES and REVENUE SHARING



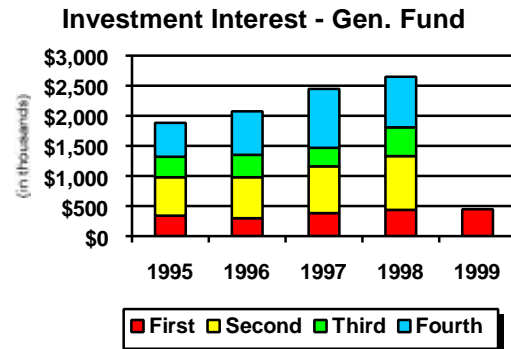
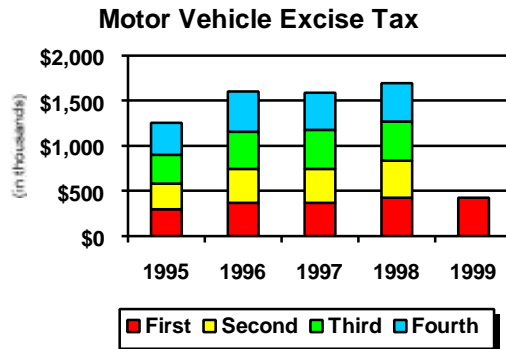
### Property Tax Penalty - General Fund

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$457,859	\$459,450	\$574,235	\$599,194	\$652,662		
Second	517,087	637,454	682,879	850,175			
Third	280,250	415,039	407,938	437,203			
Fourth	596,311	558,644	728,747	715,380			
	1,851,507	2,070,587	2,393,799	2,601,952		109%	\$4,943,411
Annual % Change		11.8%	15.6%	8.7%	8.9%		% of Budget
Cumulative % Change		11.8%	29.3%	40.5%	42.5%		13.2%

### Sales Taxes – 0.3% Revenue Sharing

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$773,683	\$861,056	\$1,001,599	\$1,253,160	\$1,346,184		
Second	809,022	933,654	1,003,432	1,204,170			
Third	863,332	915,023	1,269,486	1,369,261			
Fourth	897,338	966,398	1,264,255	1,322,888			
	3,343,375	3,676,131	4,538,771	5,149,479		107%	\$10,806,543
Annual % Change		10.0%	23.5%	13.5%	7.4%		% of Budget
Cumulative % Change		10.0%	35.8%	54.0%	74.0%		12.5%

## MOTOR VEHICLE EXCISE TAX and INTEREST EARNINGS



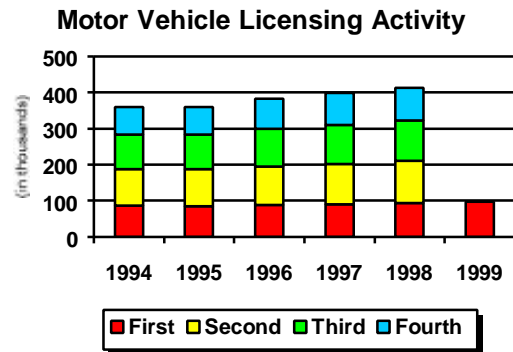
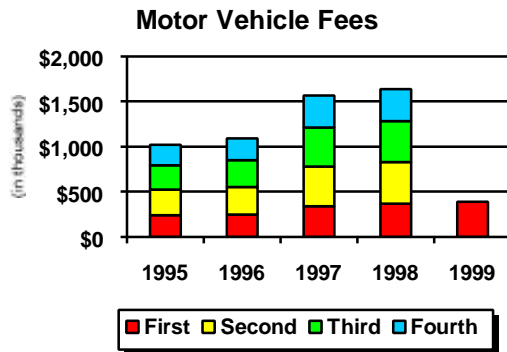
### Motor Vehicle Excise Tax - Criminal Justice

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$297,339	\$365,252	\$368,471	\$427,353	\$427,239		
Second	284,472	379,678	372,607	410,755			
Third	318,314	410,080	435,382	430,932			
Fourth	356,104	446,131	409,297	427,239			
	1,256,229	1,601,141	1,585,757	1,696,279		100.0%	\$4,067,913
Annual % Change		27.5%	-1.0%	7.0%	-0.0%		% of Budget
Cumulative % Change		27.5%	26.2%	35.0%	43.7%		10.5%

### Investment Interest - General Fund

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$333,228	\$293,416	\$376,810	\$437,828	\$446,509		
Second	641,751	678,304	780,148	885,546			
Third	340,392	374,421	307,869	484,760			
Fourth	563,216	728,712	980,797	835,610			
	1,878,587	2,074,853	2,445,624	2,643,744		102%	\$4,688,631
Annual % Change		10.4%	17.9%	8.1%	2.0%		% of Budget
Cumulative % Change		10.4%	30.2%	40.7%	34.0%		9.5%

## MOTOR VEHICLE LICENSING



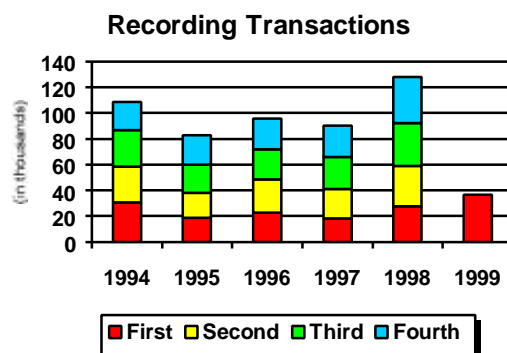
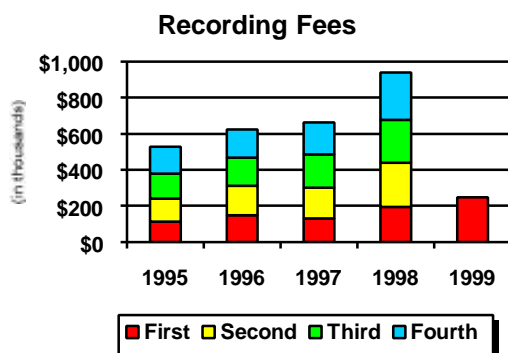
### Fee Revenues

<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$236,875	\$245,094	\$341,522	\$366,975	\$386,174		
<i>Second</i>	284,472	302,766	432,824	458,987			
<i>Third</i>	274,165	297,692	436,965	455,311			
<i>Fourth</i>	<u>220,887</u>	<u>245,036</u>	<u>357,145</u>	<u>357,589</u>			
	1,016,399	1,090,588	1,568,456	1,638,862		105%	\$3,319,093
<i>Annual % Change</i>		<b>7.3%</b>	<b>43.8%</b>	<b>4.5%</b>	<b>5.2%</b>		<b>% of Budget</b>
<i>Cumulative % Change</i>		<b>7.3%</b>	<b>54.3%</b>	<b>61.2%</b>	<b>63.0%</b>		<b>11.6%</b>

### Transactions

<i>By Quarter</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
<i>First</i>	86,925	85,433	88,276	89,786	93,914	97,361
<i>Second</i>	100,174	102,285	107,439	110,760	116,585	
<i>Third</i>	96,926	97,432	104,215	107,888	112,149	
<i>Fourth</i>	<u>75,453</u>	<u>75,562</u>	<u>83,059</u>	<u>89,636</u>	<u>90,307</u>	
	359,478	360,712	382,989	398,070	412,955	
<i>Annual % Change</i>		<b>0.3%</b>	<b>6.2%</b>	<b>3.9%</b>	<b>3.7%</b>	<b>3.7%</b>
<i>Cumulative % Change</i>		<b>0.3%</b>	<b>6.5%</b>	<b>10.7%</b>	<b>14.9%</b>	<b>12.0%</b>

## RECORDING



### Recording Fee Revenues

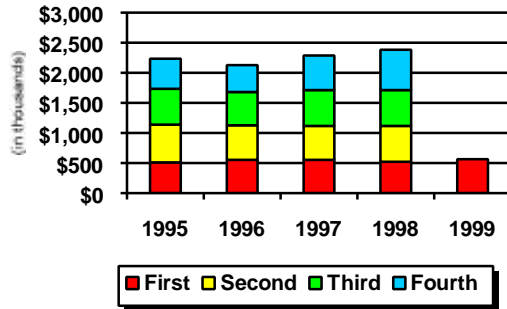
By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$111,439	\$146,558	\$132,162	\$194,945	\$246,245		
Second	127,894	165,444	166,782	242,889			
Third	139,087	155,104	185,440	240,273			
Fourth	<u>149,623</u>	<u>157,208</u>	<u>178,162</u>	<u>261,071</u>			
	528,043	624,314	662,546	939,178		126%	\$1,367,422
Annual % Change		18.2%	6.1%	41.8%	26.3%		% of Budget
Cumulative % Change		18.2%	25.5%	77.9%	121.0%		18.0%

### Recording Transactions

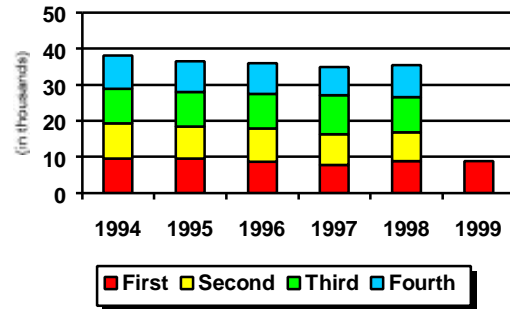
By Quarter	1994	1995	1996	1997	1998	1999
First	30,839	18,460	22,933	18,191	27,482	36,727
Second	27,778	19,747	25,604	22,765	31,417	
Third	28,201	21,524	23,641	24,977	33,494	
Fourth	<u>21,717</u>	<u>23,143</u>	<u>23,391</u>	<u>23,993</u>	<u>35,849</u>	
	108,535	82,874	95,569	89,926	128,242	
Annual % Change		-23.6%	15.3%	-5.9%	42.6%	33.6%
Cumulative % Change		-23.6%	-11.9%	-17.1%	18.2%	19.1%

## DISTRICT COURT

**District Court Revenues**



**District Court Filings**



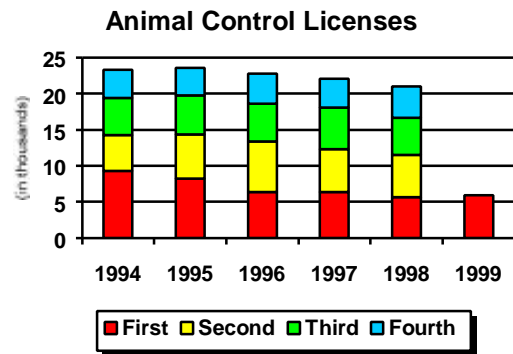
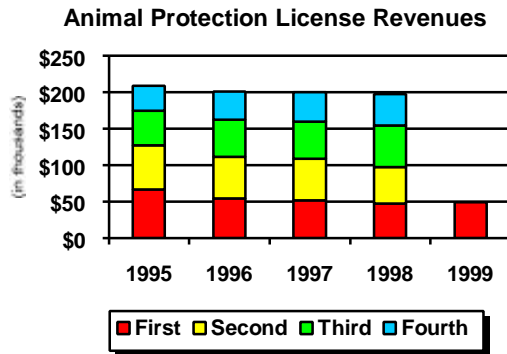
**District Court Revenue**

<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$513,027	\$549,878	\$547,564	\$514,988	\$561,968		
<i>Second</i>	621,517	575,718	569,744	598,576			
<i>Third</i>	596,031	556,948	592,262	597,142			
<i>Fourth</i>	496,529	439,855	574,659	673,613			
	2,227,104	2,122,399	2,284,229	2,384,319		109%	\$5,107,879
<i>Annual % Change</i>		-4.7%	7.6%	4.4%	9.1%		% of Budget
<i>Cumulative % Change</i>		-4.7%	2.6%	7.1%	9.5%		11.0%

**Transactions**

<i>By Quarter</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
<i>First</i>	9,612	9,472	8,687	7,757	8,782	8,797
<i>Second</i>	9,604	8,944	9,187	8,487	8,040	
<i>Third</i>	9,684	9,496	9,647	10,718	9,793	
<i>Fourth</i>	9,173	8,458	8,365	7,767	8,801	
	38,073	36,370	35,886	34,729	35,416	
<i>Annual % Change</i>		-4.5%	-1.3%	-3.2%	2.0%	0.2%
<i>Cumulative % Change</i>		-4.5%	-5.7%	-8.8%	-7.0%	-8.5%

## ANIMAL CONTROL / PROTECTION



### License Revenue

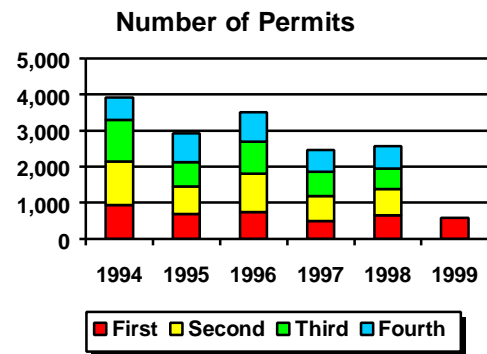
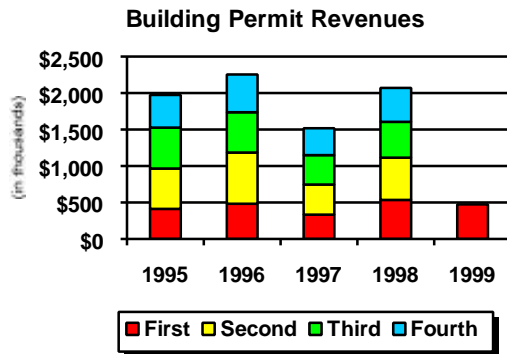
<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$66,794	\$54,132	\$52,044	\$47,633	\$48,758		
<i>Second</i>	60,109	57,240	56,489	49,671			
<i>Third</i>	47,405	50,958	51,395	56,907			
<i>Fourth</i>	<u>34,973</u>	<u>38,640</u>	<u>39,973</u>	<u>43,413</u>			
	209,281	200,970	199,901	197,624		102%	\$487,387
<i>Annual % Change</i>		-4.0%	-0.5%	-1.1%	2.4%		% of Budget
<i>Cumulative % Change</i>		-4.0%	-4.5%	-5.6%	-27.0%		10.0%

### License Transactions

<i>By Quarter</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
<i>First</i>	9,261	8,214	6,337	6,333	5,644	5,875
<i>Second</i>	4,946	6,138	6,995	5,976	5,842	
<i>Third</i>	5,168	5,387	5,288	5,774	5,135	
<i>Fourth</i>	<u>3,946</u>	<u>3,839</u>	<u>4,141</u>	<u>3,960</u>	<u>4,407</u>	
	23,321	23,578	22,761	22,043	21,028	
<i>Annual % Change</i>		1.1%	-3.5%	-3.2%	-4.6%	4.1%
<i>Cumulative % Change</i>		1.1%	-2.4%	-5.5%	-9.8%	-36.6%



## BUILDING PERMITS



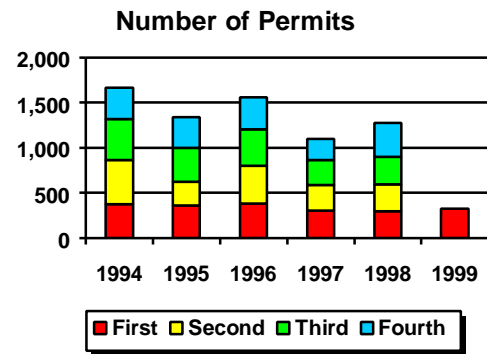
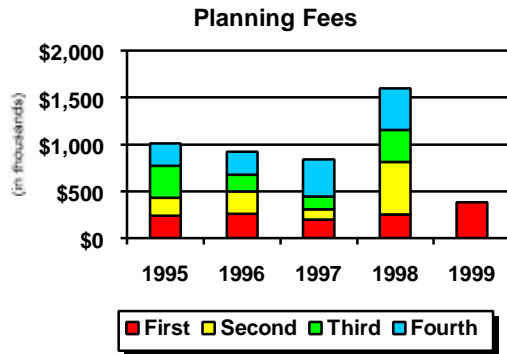
### Building Permit Revenue

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$415,460	\$478,865	\$327,706	\$533,321	\$472,058		
Second	546,052	702,332	421,383	583,452			
Third	564,572	556,367	395,956	487,591			
Fourth	452,147	516,970	368,553	471,715			
	1,978,231	2,254,534	1,513,598	2,076,079		88.5%	\$4,403,493
Annual % Change		14.0%	-32.9%	37.2%	-11.1%		% of Budget
Cumulative % Change		14.0%	-23.5%	4.9%	13.6%		10.7%

### Number of Permits

By Quarter	1994	1995	1996	1997	1998	1999
First	931	695	732	500	650	573
Second	1,211	751	1,076	679	721	
Third	1,146	680	884	687	577	
Fourth	<u>631</u>	<u>799</u>	<u>819</u>	<u>602</u>	<u>610</u>	
	3,919	2,925	3,511	2,468	2,558	
Annual % Change		-25.4%	20.0%	-29.7%	3.6%	-11.8%
Cumulative % Change		-25.4%	-10.4%	-37.0%	-34.7%	-38.5%

## PLANNING PERMITS



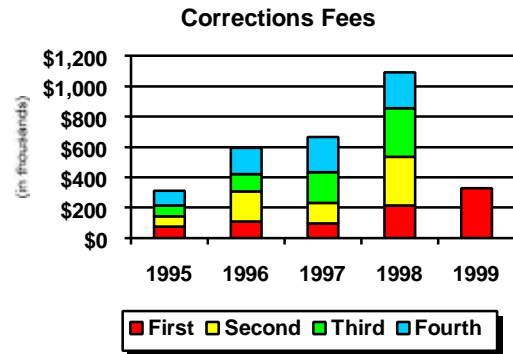
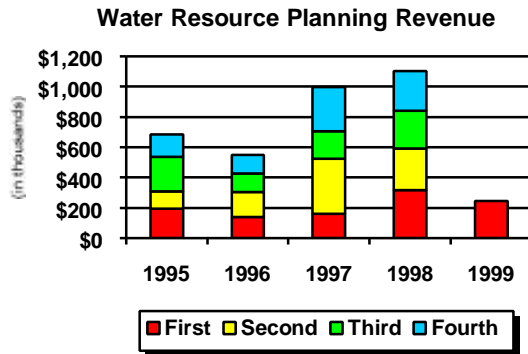
### Development Services (Planning) Fees

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$238,360	\$259,897	\$198,375	\$251,938	\$383,719		
Second	193,202	237,212	108,733	561,967			
Third	339,333	180,569	137,028	340,111			
Fourth	<u>242,090</u>	<u>246,156</u>	<u>395,684</u>	<u>442,488</u>			
	1,012,985	923,834	839,820	1,596,504		152%	\$2,182,018
Annual % Change		-8.8%	-9.1%	90.1%	52.3%		% of Budget
Cumulative % Change		-8.8%	-17.1%	57.6%	61.0%		17.6%

### Number of Permits

By Quarter	1994	1995	1996	1997	1998	1999
First	377	362	384	304	296	322
Second	484	358	419	284	296	
Third	455	379	400	278	308	
Fourth	<u>350</u>	<u>342</u>	<u>353</u>	<u>231</u>	<u>377</u>	
	1,666	1,441	1,556	1,097	1,277	
Annual % Change		-13.5%	8.0%	-29.5%	16.4%	8.8%
Cumulative % Change		-13.5%	-6.6%	-34.2%	-23.3%	-14.6%

## WATER RESOURCES PLANNING and CORRECTION FEES



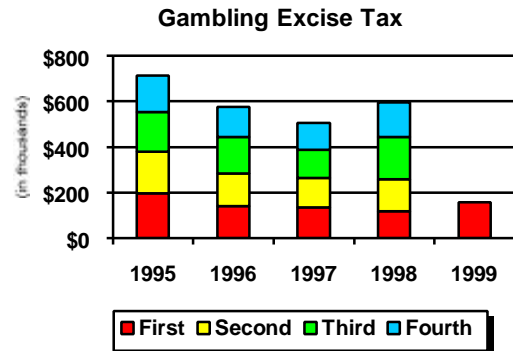
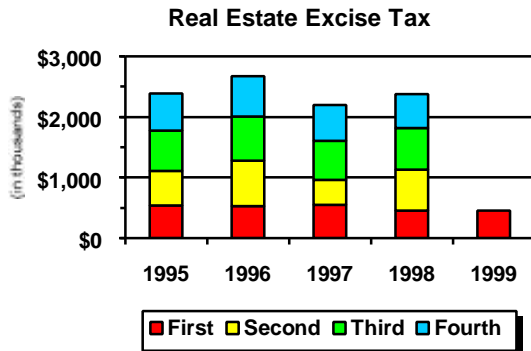
### Water Resource Planning Revenue

<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$196,045	\$141,259	\$163,192	\$315,596	\$247,169		
<i>Second</i>	113,433	163,912	359,413	275,574			
<i>Third</i>	228,303	121,552	183,815	247,165			
<i>Fourth</i>	<u>149,013</u>	<u>122,381</u>	<u>291,096</u>	<u>260,783</u>			
	686,794	549,104	997,516	1,099,118	78%		\$2,331,084
<i>Annual % Change</i>		-20.0%	81.7%	10.2%	-21.7%		% of Budget
<i>Cumulative % Change</i>		-20.0%	45.2%	60.0%	26.1%		10.6%

### Corrections Fees

<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$72,848	\$109,232	\$96,876	\$215,856	\$329,904		
<i>Second</i>	71,200	195,853	135,026	318,135			
<i>Third</i>	72,080	113,771	200,434	322,316			
<i>Fourth</i>	<u>96,377</u>	<u>175,285</u>	<u>235,326</u>	<u>234,648</u>			
	312,505	594,141	667,662	1,090,955	153%		\$3,497,920
<i>Annual % Change</i>		90.1%	12.4%	63.4%	52.8%		% of Budget
<i>Cumulative % Change</i>		90.1%	113.6%	249.1%	352.9%		9.4%

## EXCISE TAXES



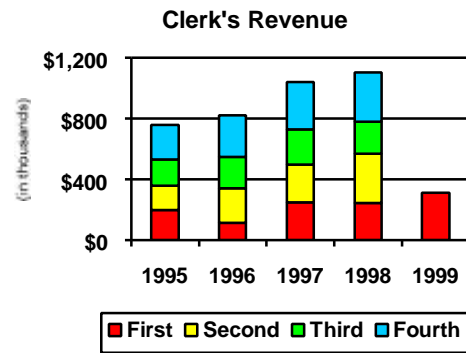
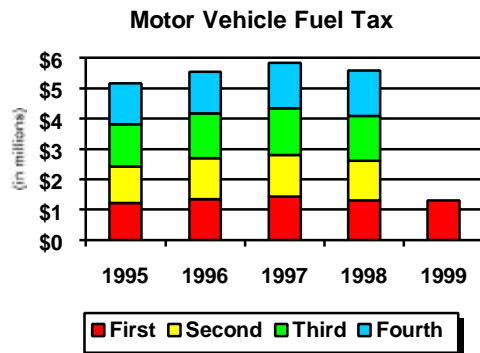
### Real Estate Excise Tax Revenue (1<sup>st</sup> REET)

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$538,754	\$526,499	\$554,876	\$455,591	\$457,097		
Second	572,279	749,314	410,376	672,807			
Third	664,748	734,477	642,130	688,269			
Fourth	<u>611,406</u>	<u>661,759</u>	<u>587,229</u>	<u>553,870</u>			
	2,387,187	2,672,049	2,194,611	2,370,537		100%	\$5,313,008
Annual % Change		11.9%	-17.9%	8.0%	0.3%		% of Budget
Cumulative % Change		11.9%	-8.1%	-0.7%	-15.2%		8.6

### Gambling Excise Tax Revenue

By Quarter	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	% of 99/98	1999-2000 Budget
First	\$195,804	\$139,578	\$135,467	\$117,293	\$158,209		
Second	183,592	144,326	129,991	139,621			
Third	172,451	160,417	122,772	185,685			
Fourth	<u>160,722</u>	<u>131,372</u>	<u>116,811</u>	<u>152,443</u>			
	712,569	575,693	505,041	595,042		135%	\$1,016,958
Annual % Change		-19.2%	-12.3%	17.8%	34.9%		% of Budget
Cumulative % Change		-19.2%	-29.1%	-16.5%	-19.2%		15.6%

## MOTOR VEHICLE FUEL TAX and CLERK'S REVENUE



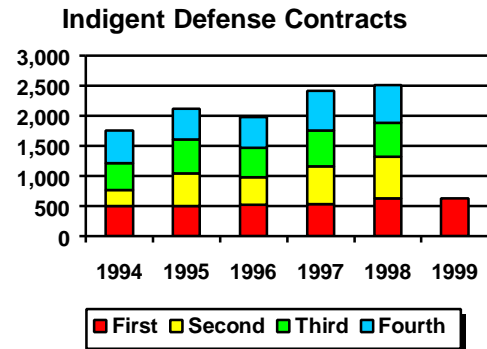
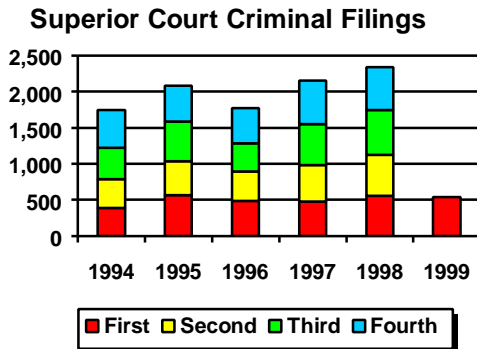
### Motor Vehicle Fuel Tax (Road Fund)

<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$1,209,421	\$1,344,384	\$1,419,675	\$1,295,028	\$1,307,976		
<i>Second</i>	1,210,719	1,357,371	1,380,379	1,324,320			
<i>Third</i>	1,398,857	1,469,960	1,536,501	1,470,119			
<i>Fourth</i>	<u>1,343,113</u>	<u>1,378,152</u>	<u>1,495,609</u>	<u>1,485,149</u>			
	5,162,110	5,549,867	5,832,164	5,574,616		101%	\$9,911,119
<i>Annual % Change</i>		7.5%	5.1%	-4.4%	1.0%		% of Budget
<i>Cumulative % Change</i>		3.0%	10.7%	16.3%	8.1%		13.2%

### Clerk's (Superior Court) Revenue

<i>By Quarter</i>	<i>1995 Actual</i>	<i>1996 Actual</i>	<i>1997 Actual</i>	<i>1998 Actual</i>	<i>1999 Actual</i>	<i>% of 99/98</i>	<i>1999-2000 Budget</i>
<i>First</i>	\$198,082	\$115,538	\$251,074	\$244,721	\$314,314		
<i>Second</i>	159,282	228,057	247,661	324,163			
<i>Third</i>	172,953	203,576	230,796	213,047			
<i>Fourth</i>	<u>226,552</u>	<u>275,929</u>	<u>311,758</u>	<u>323,274</u>			
	756,869	823,100	1,041,289	1,105,205		128%	\$2,575,682
<i>Annual % Change</i>		8.8%	26.5%	6.1%	28.4%		% of Budget
<i>Cumulative % Change</i>		8.8%	37.6%	46.0%	58.7%		12.2%

## SUPERIOR COURT ACTIVITY



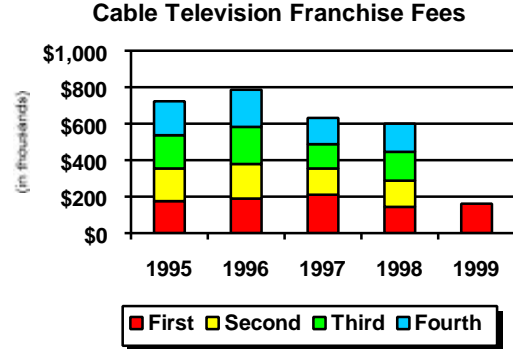
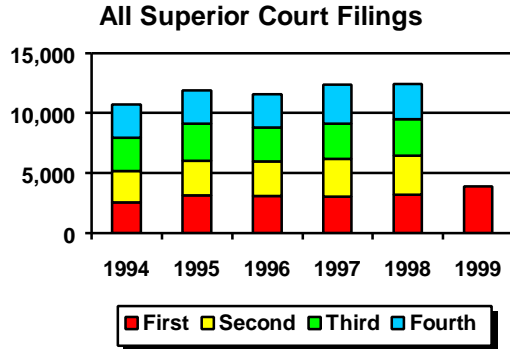
### Superior Court Criminal Filings

<i>By Quarter</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
<i>First</i>	390	565	487	479	560	538
<i>Second</i>	401	469	403	499	567	
<i>Third</i>	434	550	395	573	621	
<i>Fourth</i>	<u>517</u>	<u>496</u>	<u>484</u>	<u>598</u>	<u>593</u>	
	1,742	2,080	1,769	2,149	2,341	
<i>Annual % Change</i>		19.4%	-15.0%	21.5%	8.9%	-3.9%
<i>Cumulative % Change</i>		19.4%	1.5%	23.4%	34.4%	37.9%

### Number of Adult Indigent Defense Contracts

<i>By Quarter</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
<i>First</i>	496	501	523	533	626	624
<i>Second</i>	270	535	454	628	690	
<i>Third</i>	444	564	487	591	564	
<i>Fourth</i>	<u>541</u>	<u>517</u>	<u>516</u>	<u>655</u>	<u>629</u>	
	1,751	2,117	1,980	2,407	2,509	
<i>Annual % Change</i>		20.9%	-6.5%	21.6%	4.2%	-0.3%
<i>Cumulative % Change</i>		20.9%	13.1%	37.5%	43.3%	25.8%

## SUPERIOR COURT ACTIVITY and CABLE TELEVISION FRANCHISE FEES



### All Superior Court Filings

By Quarter	1994	1995	1996	1997	1998	1999
<i>First</i>	2,526	3,130	3,073	3,041	3,182	3,865
<i>Second</i>	2,627	2,880	2,890	3,115	3,244	
<i>Third</i>	2,761	3,127	2,830	2,977	3,065	
<i>Fourth</i>	<u>2,787</u>	<u>2,739</u>	<u>2,800</u>	<u>3,224</u>	<u>2,930</u>	
	10,701	11,876	11,593	12,357	12,421	
<i>Annual % Change</i>		11.0%	-2.4%	6.6%	0.5%	21.5%
<i>Cumulative % Change</i>		11.0%	8.3%	15.5%	16.1%	53.0%

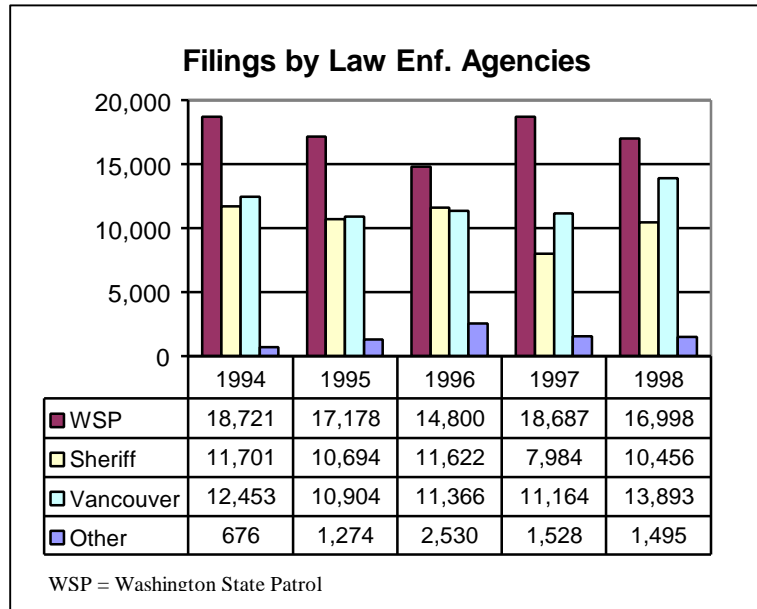
### Cable Television Franchise Fees

By Quarter	1995 <i>Actual</i>	1996 <i>Actual</i>	1997 <i>Actual</i>	1998 <i>Actual</i>	1999 <i>Actual</i>	% of 99/98	1999-2000 <i>Budget</i>
<i>First</i>	\$175,173	\$189,184	\$209,930	\$142,108	\$161,737		
<i>Second</i>	178,825	189,889	142,775	147,393			
<i>Third</i>	182,759	202,339	135,587	156,075			
<i>Fourth</i>	<u>184,726</u>	<u>204,374</u>	<u>143,990</u>	<u>154,819</u>			
	721,483	785,786	632,282	600,395		114%	\$1,186,950
<i>Annual % Change</i>		8.9%	-19.5%	-5.0%	13.8%		% of Budget
<i>Cumulative % Change</i>		8.9%	-12.4%	-16.8%	-7.7%		13.6%

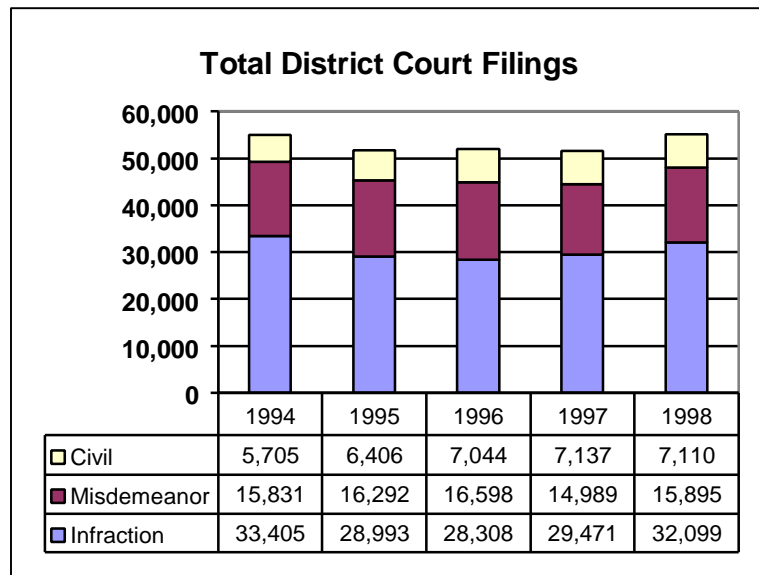
## District Court Filings

District Court is the county's Court of Limited Jurisdiction, where traffic infractions, other infractions, and misdemeanors are processed in the criminal justice system. All law enforcement agencies operating within the county use the District Court to process these transactions (cities, county sheriff, Washington State Patrol, Liquor Control Board, etc.), except for the cities of Battle Ground, Ridgefield, La Center, and Yacolt. These cities have set up their own municipal court.

The graph at the right shows the total number of filings by government law enforcement agencies in the past five years in Clark County.



In January 1997, the City of Vancouver annexed approximately 55,000 residents in the Cascade Park and Evergreen areas, just east of the existing City of Vancouver boundaries. This loss of unincorporated area resulted in a decrease in the number of filings by Clark County Sheriff's Officers in 1997. Sheriff's officers still patrolled the newly annexed areas (on a contract with the City of Vancouver), but the filings resulting from activity in this area was attributed to the City of Vancouver. Revenues in 1997 did not fall because the decrease in County Sheriff filings were offset by increases in Washington State Patrol activity, from which the county also receives revenue. (See page 14 for information on District Court revenues.)



The District Court also processes small claims filings, some civil filings, anti-harassment filings, and beginning in 1998, the District Court began processing non-criminal domestic violence filings. These filings, combined with the filings initiated by law enforcement agencies, make up the total number of filings in the District Court.